



DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, D.C. 20224

Dear Tax Professional:

As the National Taxpayer Advocate, I lead an independent IRS organization that helps taxpayers and practitioners resolve tax problems that have not been corrected through normal IRS channels.

All too frequently, low-income taxpayers face IRS collection or audit activity. This is attributable, in part, to the complexity of the tax code, especially in sections affecting low and middle-income taxpayers, and to this population's financial situation. Unfortunately, no other group of taxpayers is so poorly equipped to deal with IRS audits and notices. While low-income tax clinics and other volunteer organizations are making headway, these taxpayers remain largely under-served.

The IRS National Public Liaison Division established the Tax Forum on *Taxpayer Rights and Alternative Dispute Resolution* to help practitioners who assist low-income taxpayers. They also compiled IRS information and instructions related to low income tax issues to create this CD-ROM. They welcome your comments and suggestions about this first generation CD-ROM; please send them to taxpayer-rights@irs.gov.

As fellow advocates for taxpayers, I hope you will find the CD-ROM a useful tool. I also hope you will find this product useful in your pro bono activities on behalf of low-income taxpayers.

Nina Olson
National Taxpayer Advocate